		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041517

Facility Name: Heritage Manor-Gillespie

Address: R.R. #2 P.O. Box 3B (Number) Gillespie (City) 62033 (Zip Code)

County: Macoupin

Telephone Number: (217) 839-2171 **Fax #** ( )

IDPA ID Number: 370909086017

Date of Initial License for Current Owners: 03/01/96

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. and Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	118	Skilled (SNF)	118	43,188	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	118	TOTALS	118	43,188	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	19,042	10,233	3,810	33,085	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	19,042	10,233	3,810	33,085	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.61%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 03/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 3,810

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	150,673	10,415		161,088		161,088	4,406	165,494			1
2	Food Purchase		154,001		154,001		154,001		154,001			2
3	Housekeeping	64,021	13,335		77,356		77,356		77,356			3
4	Laundry	45,466	14,011		59,477		59,477		59,477			4
5	Heat and Other Utilities			106,716	106,716		106,716	1,349	108,065			5
6	Maintenance	47,599	31,964	30,828	110,391		110,391	15,804	126,195			6
7	Other (specify):*											7
8	**TOTAL General Services**	307,759	223,726	137,544	669,029		669,029	21,559	690,588			8
	B. Health Care and Programs											
9	Medical Director			6,400	6,400		6,400		6,400			9
10	Nursing and Medical Records	1,318,250	62,165	15,932	1,396,347		1,396,347		1,396,347			10
10a	Therapy		219,105	330,086	549,191	(404,372)	144,819	170,935	315,754			10a
11	Activities	50,045	3,332		53,377		53,377		53,377			11
12	Social Services	27,645	372	5,415	33,432		33,432		33,432			12
13	Nurse Aide Training	4,679	2,695		7,374		7,374	2,334	9,708			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,400,619	287,669	357,833	2,046,121	(404,372)	1,641,749	173,269	1,815,018			16
	C. General Administration											
17	Administrative	67,265			67,265		67,265	79,334	146,599			17
18	Directors Fees							6,415	6,415			18
19	Professional Services			275,758	275,758		275,758	(254,088)	21,670			19
20	Dues, Fees, Subscriptions & Promotions			96,521	96,521	(64,782)	31,739	(14,950)	16,789			20
21	Clerical & General Office Expenses	89,044	6,949	26,307	122,300		122,300	159,698	281,998			21
22	Employee Benefits & Payroll Taxes			416,732	416,732		416,732	41,138	457,870			22
23	Inservice Training & Education			2,516	2,516		2,516	(517)	1,999			23
24	Travel and Seminar			6,738	6,738		6,738	(4,739)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			69,083	69,083		69,083	2,408	71,491			26
27	Other (specify):*			21,170	21,170		21,170	(21,045)	125			27
28	**TOTAL General Administration**	156,309	6,949	914,825	1,078,083	(64,782)	1,013,301	(6,346)	1,006,955			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,864,687	518,344	1,410,202	3,793,233	(469,154)	3,324,079	188,482	3,512,561			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Gillespie #0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			110,355	110,355		110,355	13,718	124,073			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			148,915	148,915		148,915	(248)	148,667			32
33	Real Estate Taxes			17,396	17,396		17,396		17,396			33
34	Rent-Facility & Grounds							7,810	7,810			34
35	Rent-Equipment & Vehicles			9,361	9,361		9,361	858	10,219			35
36	Other (specify):*											36
37	**TOTAL Ownership**			286,027	286,027		286,027	22,138	308,165			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					404,372	404,372		404,372			39
40	Barber and Beauty Shops	11,034	714	585	12,333		12,333		12,333			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					64,782	64,782		64,782			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**	11,034	714	585	12,333	469,154	481,487		481,487			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,875,721	519,058	1,696,814	4,091,593		4,091,593	210,620	4,302,213			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,216)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(248)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(1,742)	20		17
18	Fines and Penalties				18
19	Entertainment	(14,380)	24		19
20	Contributions	(45)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(125)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(21,000)	27		24
25	Fund Raising, Advertising and Promotional	(17,544)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,169)	23		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (58,469)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	269,089		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 269,089		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 210,620		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Gillespie

ID# 0041517

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(2,216)	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(1,742)	20	17
18				18
19			24	19
20		(45)	27	20
21				21
22		(125)	19	22
23				23
24		(21,000)	27	24
25		(17,544)	20	25
26				26
27				27
28				28
29		(1,169)	23	29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(43,841)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	4,406	0	0	0	0	0	0	0	0	4,406	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,349	0	0	0	0	0	0	0	0	1,349	5
6	Maintenance	0	0	15,804	0	0	0	0	0	0	0	0	15,804	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	21,559	0	0	0	0	0	0	0	0	21,559	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	170,935	0	0	0	0	0	0	0	0	0	170,935	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	2,334	0	0	0	0	0	0	0	0	2,334	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	170,935	2,334	0	0	0	0	0	0	0	0	173,269	16
	C. General Administration													
17	Administrative	0	0	79,334	0	0	0	0	0	0	0	0	79,334	17
18	Directors Fees	0	0	6,415	0	0	0	0	0	0	0	0	6,415	18
19	Professional Services	(125)	(274,133)	20,170	0	0	0	0	0	0	0	0	(254,088)	19
20	Fees, Subscriptions & Promotions	(19,286)	0	4,336	0	0	0	0	0	0	0	0	(14,950)	20
21	Clerical & General Office Expenses	0	0	159,698	0	0	0	0	0	0	0	0	159,698	21
22	Employee Benefits & Payroll Taxes	0	0	41,138	0	0	0	0	0	0	0	0	41,138	22
23	Inservice Training & Education	(1,169)	0	652	0	0	0	0	0	0	0	0	(517)	23
24	Travel and Seminar	(14,380)	0	9,641	0	0	0	0	0	0	0	0	(4,739)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,408	0	0	0	0	0	0	0	0	2,408	26
27	Other (specify):*	(21,045)	0	0	0	0	0	0	0	0	0	0	(21,045)	27
28	**TOTAL General Administration**	(56,005)	(274,133)	323,792	0	0	0	0	0	0	0	0	(6,346)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(56,005)	(103,198)	347,685	0	0	0	0	0	0	0	0	188,482	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Heritage Manor-Gillespie** **# 0041517** **Report Period Beginning:** **01/01/2004** **Ending:** **12/31/2004**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	13,718	0	0	0	0	0	0	0	13,718	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(248)	0	0	0	0	0	0	0	0	0	0	(248)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	7,810	0	0	0	0	0	0	0	7,810	34
35	Rent-Equipment & Vehicles	(2,216)	0	0	3,074	0	0	0	0	0	0	0	858	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,464)	0	0	24,602	0	0	0	0	0	0	0	22,138	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(58,469)	(103,198)	347,685	24,602	0	0	0	0	0	0	0	210,620	45

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V								3
4	V	19	Adjustment for Related Organization	274,133	Heritage Enterprises, Inc.	100.00%		(274,133)	4
5	V								5
6	V	10a	Adjustment for Related Organization	208,930	GreenTree Pharmacy	100.00%	379,865	170,935	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 483,063			$ 379,865	$ * (103,198)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 4,406	$ 4,406	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,349	1,349	19
20	V	6	Maintenance				15,804	15,804	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				2,334	2,334	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				79,334	79,334	29
30	V	18	Directors Fees				6,415	6,415	30
31	V	19	Professional Services				20,170	20,170	31
32	V	20	Fees, Subscription, Promotions				4,336	4,336	32
33	V	21	Clerical & General Office Expenses				159,698	159,698	33
34	V	22	Employee Benefits & Payroll Taxes				41,138	41,138	34
35	V	23	Inservice Training & Education				652	652	35
36	V	24	Travel and Seminar				9,641	9,641	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				2,408	2,408	38
39	Total			$			$ 347,685	$ * 347,685	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$ 0	$	15
16	V	30	Depreciation				13,718	13,718	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				0		18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				7,810	7,810	20
21	V	35	Rent-Equipment & Vehicles				3,074	3,074	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 24,602	$ * 24,602	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	$ 3,925	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	16,846	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	21,331	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice Presid	Management	0.49		40	100.00	Salary/BOD	11,604	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	15,478	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	7,693	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	8,871	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 85,748		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 89,729	$ 89,729	118	$ 4,406	1
2	2	Food Purchase	Beds	2,403	24	0	0	118	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	118	0	3
4	4	Laundry	Beds	2,403	24	0	0	118	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,471	0	118	1,349	5
6	6	Maintenance	Beds	2,403	24	321,832	76,617	118	15,804	6
7	7	Other	Beds	2,403	24	0	0	118	0	7
8	9	Medical Director	Beds	2,403	24	0	0	118	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	118	0	9
10	11	Activities	Beds	2,403	24	0	0	118	0	10
11	12	Social Service	Beds	2,403	24	0	0	118	0	11
12	13	Nurse Aide Training	Beds	2,403	24	47,533	39,159	118	2,334	12
13	14	Program Transportation	Beds	2,403	24	0	0	118	0	13
14	15	Other	Beds	2,403	24	0	0	118	0	14
15	17	Administrative	Beds	2,403	24	1,615,588	1,615,588	118	79,334	15
16	18	Directors Fees	Beds	2,403	24	130,630	0	118	6,415	16
17	19	Professional Services	Beds	2,403	24	410,747	0	118	20,170	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	118	4,336	18
19	21	Clerical & General Office Expens	Beds	2,403	24	3,252,161	2,929,944	118	159,698	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	837,746	0	118	41,138	20
21	23	Inservice Training & Education	Beds	2,403	24	13,283	0	118	652	21
22	24	Travel and Seminar	Beds	2,403	24	196,325	0	118	9,641	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	118	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	118	2,408	24
25	TOTALS					$ 7,080,382	$ 4,751,037		$ 347,685	25

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	118	$	1
2	30	Depreciation	Beds	2,403	24	279,369		118	13,718	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			118		3
4	32	Interest	Beds	2,403	24			118		4
5	33	Real Estate Taxes	Beds	2,403	24			118		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,040		118	7,810	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	62,608		118	3,074	7
8	36	Other	Beds	2,403	24			118		8
9	38	Medically Nec Transportation	Beds	2,403	24			118		9
10	39	Ancillary Service Centers	Beds	2,403	24			118		10
11	40	Barber and Beauty Shops	Beds	2,403	24			118		11
12	41	Coffee and Gift Shops	Beds	2,403	24			118		12
13	42	Other	Beds	2,403	24			118		13
14								118		14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 501,017	$		$ 24,602	25

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Busey Bank		xx	Mortgage		Jan-04	$	$ 2,711,162	01/15/06	variable	$ 121,526	1
2	Busey Bank		xx	Mortgage							14,317	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							13,072	6
7	Central Office Allocation		xx	Working Capital								7
8												8
9	TOTAL Facility Related						$	$ 2,711,162			$ 148,915	9
	B. Non-Facility Related*											
10	Interest Income										(248)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (248)	14
15	TOTALS (line 9+line14)						$	$ 2,711,162			$ 148,667	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	30,915	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	23,570	2
3. Under or (over) accrual (line 2 minus line 1).	$	(7,345)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	24,741	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	17,396	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	23,483	8
	2000	23,248	9
	2001	24,242	10
	2002	26,528	11
	2003	33,899	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Gillespie COUNTY Macoupin

FACILITY IDPH LICENSE NUMBER 0041517

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	10-002-784-02		$ 66.00	$ 66.00
2.	10-000-400-01		$ 23,500.00	$ 23,500.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 23,566.00	$ 23,566.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,677 B. General Construction Type: Exterior brick/wood Frame wood Number of Stories

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 27,045	1
2					2
3	TOTALS			$ 27,045	3

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	118		1963		$ 3,578,055	$		$	$	$	4
5			1966								5
6			1999								6
7											7
8											8
	Improvement Type**										
9	Roof Repair			1997	2,275						9
10	Storage Tank			1997	1,857						10
11											11
12	Heritage Manor Sign			1996	1,896						12
13	Laundry Room A/C			1996	3,019						13
14											14
15	Garbage Disposal			1998	730						15
16	Roof			1998	90,404						16
17											17
18	Water Heater			1999	3,596						18
19	Air Conditioning Unit			1999	1,145						19
20	Smoke Dampers/Fire Alarm Replacement			1999	5,802						20
21	Interior Painting--Materials and Labor			1999	2,459						21
22	Roof			1999	29,985						22
23											23
24	Interior Painting--Materials and Labor			2000	3,923						24
25											25
26	Booster Heater			2001	1,903						26
27	Telephone System Add-on			2001	62						27
28											28
29	A/C Rooftop Unit			2002	2,703						29
30											30
31											31
32											32
33											33
34	C/O Allocation							13,719	13,719		34
35	Book Depreciation					94,978		94,978		818,022	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	A/C Units	2003	$ 8,858	$		$	$	$	37
38	Asphalt Sealing	2003	2,408						38
39	Ansul System --Kitchen	2003	1,465						39
40									40
41	Front Door	2004	3,893						41
42	Heat Cool Unit	2004	4,522						42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,750,960	$ 94,978		$ 108,697	$ 13,719	$ 818,022	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 446,767	$ 15,377	$ 15,377	$		$ 418,586	71
72	Current Year Purchases	15,881						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 462,648	$ 15,377	$ 15,377	$		$ 418,586	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,240,653	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 110,355	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 124,074	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 13,719	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,236,608	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 10,219 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		2,695		2,695
3	Classroom Wages (a)		4,679		4,679
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 7,374	$	$ 7,374
10	SUM OF line 9, col. 1 and 2 (e)	$ 7,374			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 129,572	$		$ 129,572	1
2	Licensed Speech and Language Development Therapist		hrs			57,460			57,460	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			118,878	9,845		128,723	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				380,196		380,196	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					24,176			24,176	13
14	TOTAL			$		$ 330,086	$ 390,041		$ 720,127	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2004 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 3,080	$	1
2	Cash-Patient Deposits	1,965		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	545,630		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,526		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,292,444		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,856,645	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	27,045		13
14	Buildings, at Historical Cost	3,750,961		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	462,648		16
17	Accumulated Depreciation (book methods)	(1,236,608)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	9,183		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,013,229	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,869,874	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 132,459	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,965		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	220,853		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,494		31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,741		32
33	Accrued Interest Payable	13,177		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 396,689	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,711,162		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,711,162	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,107,851	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,762,023	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,869,874	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,426,909	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,426,909	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	335,114	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 335,114	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,762,023	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,222,190	1
2	Discounts and Allowances for all Levels	(995,260)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,226,930	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	834,970	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 834,970	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	6,527	11
12	Gift and Coffee Shop	1,902	12
13	Barber and Beauty Care	14,148	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	368,055	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 390,632	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	248	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 248	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,452,780	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	669,029	31
32	Health Care	2,046,121	32
33	General Administration	1,078,083	33
	B. Capital Expense		
34	Ownership	286,027	34
	C. Ancillary Expense		
35	Special Cost Centers	12,333	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		26,073	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,117,666	40
41	**Income before Income Taxes (line 30 minus line 40)****	335,114	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 335,114	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,665	1,800	$ 43,777	$ 24.32	1
2	Assistant Director of Nursing	2,089	2,275	46,945	20.64	2
3	Registered Nurses	6,223	6,610	123,337	18.66	3
4	Licensed Practical Nurses	13,870	14,644	250,077	17.08	4
5	Nurse Aides & Orderlies	81,765	88,527	831,482	9.39	5
6	Nurse Aide Trainees	500	500	4,679	9.36	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,704	1,902	22,632	11.90	8
9	Activity Director					9
10	Activity Assistants	5,563	6,328	50,045	7.91	10
11	Social Service Workers	1,788	1,994	27,645	13.86	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,302	18,441	150,673	8.17	15
16	Dishwashers					16
17	Maintenance Workers	3,461	3,687	47,599	12.91	17
18	Housekeepers	8,367	9,057	64,021	7.07	18
19	Laundry	5,703	6,083	45,466	7.47	19
20	Administrator	1,900	2,080	67,265	32.34	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,682	6,326	89,044	14.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Beautician	1,000	1,000	11,034	11.03	33
34	TOTAL (lines 1 - 33)	158,582	171,254	$ 1,875,721 *	$ 10.95	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		6,400		36
37	Medical Records Consultant		3,079		37
38	Nurse Consultant				38
39	Pharmacist Consultant		3,198		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		5,415		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 18,092		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		699		51
52	Nurse Aides		6,003		52
53	TOTAL (lines 50 - 52)		$ 6,702		53

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Susie Hale			$ 67,265
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 67,265

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Mgt Fee	$ 274,133
Robert McQuellen	Consulting	1,500
		0
		0
		125
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 275,758

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 61,814
Unemployment Compensation Insurance	26,251
FICA Taxes	143,493
Employee Health Insurance	159,793
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	230
Employee Benefits -	25,151
Employee Benefits - central office	41,138
TOTAL (agree to Schedule V, line 22, col.8)	$ 457,870

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	2,081
Health Care Worker Background Check	
(Indicate # of checks performed)	616
Central Office Allocation	4,336
Promotional Advertising	3,756
Public Relations	13,788
Dues and Subscriptions	9,085
License and Fees	2,413
Less: Public Relations Expense	(13,788)
Non-allowable advertising	(1,742)
Yellow page advertising	(3,756)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 16,789

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,480
	432
Seminar Expense	3,826
	(14,380)
	9,641
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **64,782**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **517**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount					
1009	PETTY CASH	3,080								1,009	1,009 PETTY CA	3,080
1010	CASH IN BANK									1,100	1,100 ACCTS RE	545,630
1040	CASH IN BANK-PAYROLL									1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100	ACCOUNTS RECEIVABLE	545,630								1,110	1,110 ACCTS RECEIV-M/C	
1110	MEDICARE RECEIVABLES									1,125	1,125 ACCTS RECEIV-IPA	
1125	IPA INCOME RECEIVABLE									1,135	1,135 ACCTS RECEIV-IC	
1130	MEDICARE COST REPORT									1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135	ACCOUNTS RECEIVABLE-IC									1,145	1,145 A/R SUSPENSE-REFUNDS	
1140	UNAPPLIED CASH RECEIPTS									1,200	1,200 PREPAID I	13,526
1145	A/R SUSPENSE-REFUNDS									1,220	1,220 OTHER PREPAID EXPENSES	
1190	ACCRUED INTEREST REC									1,300	1,300 DIETARY INVENTORY	
1200	PREPAID INSURANCE	13,526								1,310	1,310 SUPPLIES INVENTORY	
1220	OTHER PREPAID EXPENSES									1,320	1,320 LINEN INVENTORY	
1300	FOOD INVENTORY									1,409	1,409 LAND	27,045
1310	SUPPLIES INVENTORY									1,450	1,450 FURNITUR	462,648
1409	LAND	27,045								1,460		-418,586
1450	FURNITURE & EQUIPMENT	462,648								1,475	1,475 CODE ALE	3,750,961
1460	ACCUM DEPR-FURN & EQUIP	-418,586								1,490	1,490 ACCUM D	-818,022
1475	BUILDING & IMPROVEMENTS	3,750,961								1,530	1,530 RESIDENT	1,965
1490	ACCUM DEPR-BUILDING	-818,022								1,550	1,550 LOAN FEE	9,183
1530	RESIDENT FUNDS	1,965								1,551	1,551 LOAN FEES ADDED	
1550	LOAN FEES	9,183								1,850	1,850 INTERCOM	1,292,444
1560	REAL ESTATE TAX ESCROW									2,010	2,010 ACCOUNT	-132,459
1575	REIMBURSABLE PURCHASES									2,100	2,095 BONUSES PAYABLE	
1850	INTRACOMPANY	1,292,444								2,100	2,100 ACCRUED	-121,232
2010	ACCOUNTS PAYABLE	-132,459								2,100	2,100 PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE									2,100	2,100 PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-121,232								2,110	2,110 ACCRUED	-99,621
2110	ACCRUED VACATION PAY	-99,621								2,120	2,120 U.C. TAXES PAYABLE	
2120	UC TAXES PAYABLE									2,125	2,125 FICA TAXI	-3,494
2125	FICA TAX PAYABLE	-3,494	-3,494							2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130	FIT PAYABLE									2,140	2,140 STATE W/H TAX PAYABLE	
2140	STATE W/H PAYABLE		0							2,152	2,152 WORKERS COMP ACCRUAL	
2145	EARNED INCOME CREDIT									2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150	UC FED CREDIT REDUCTION									2,230	2,230 PAYROLL SAVINGS	
2230	PAYROLL SAVINGS									2,235	2,240 UNITED FUND	
2235	IRA W/HOLDINGS									2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240	UNITED WAY									2,246	2,250 401K W/H	
2245	GROUP INSURANCE PAYABLE									2,250		
2246	GROUP INSURANCE PAYABLE-CAFETERIA									2,260	2,260 WAGE GARNISHMENT	
2260	WAGE GARNISHMENTS									2,300	2,300 ACCRUED	-13,177
2280	MISC PAYROLL DEDUCTIONS									2,320	2,320 IPA PAYM	0
2300	ACCRUED INTEREST PAYABLE	-13,177								2,350	2,350 REAL EST.	-24,741
2310	SALES TAX PAYABLE									2,385		
2320	IPA PAYMENTS PAYABLE	0								2,400	2,400 CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABLE	-24,741								2,512	2,512 DUE TO RI	-1,965
2385	ACTIVITY FUND	0								2,600	2,600 LASALLE	-2,711,162
2390	SECURITY DEPOSITS									2,600		
2391	VOLUNTEER FUND									2,625	2,625 LASALLE CONSTR. LOAN #2	
2393	HEART FUND/BAZAAR									2,625		
2395	DEFERRED INC EMP & MEM									2,695	2,695 CURRENT PORTION OF LT DEBT	
2400	CURRENT PORTION LT DEBT									2,720	2,720 RETAINED	-1,426,909
2460	INCOME TAXES PAYABLE										net income	-335,114
2512	DUE TO RESIDENTS	-1,965										
2600	MORTGAGE PAYABLE	-2,711,162										
2650	EQUIPMENT LOAN PAYABLE										balance	0
2695	CURRENT PORTION LT DEBT											
2696	DEFERRED INCOME TAXES											
2710	COMMON STOCK											
2720	RETAINED EARNINGS	-1,426,909										
2970	PROFIT/LOSS FOR PERIOD	-335,114										
3007.1	PATIENT DAYS-PRIVATE	12,487								3,007	3,007 PATIENT I	12,487
3007.2	PATIENT DAYS-IPA	19,042								3,007	3,007 PATIENT I	19,042
3007.3	PATIENT DAYS-MEDICARE	3,810								3,007	3,007 PATIENT I	3,810
3007.4	PATIENT DAYS-CONVERSION									3,007		
3007.5	PATIENT DAYS-LICENSED									3,007		
3007.6	PATIENT DAYS-TOTAL									3,007		
3010	1 BASIC CHARGE-PRIVATE & VA	-1,264,239		0	0	0	0			3,007		
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0			3,010	3,010 BASIC CH.	(1,264,239)
3020	1 BASIC CHARGE-IPA	-1,445,057		0	0	0	0			3,020	3,020 BASIC CH.	(1,445,057)
3030	1 BASIC CHARGE-MEDICARE	-1,188,443		0	0	0	0			3,030	3,030 BASIC CH.	(1,188,443)
3035	4 DAY CARE/HOME CARE			0	0	0	0			3,040	3,040 LIGHT NU	(9,737)
3040	1 LIGHT NURSING CARE	-89,653		0	0	0	0			3,050	3,050 MEDIUM N	(24,936)
3050	1 MEDIUM NURSING CARE			0	0	0	0			3,060	3,060 HEAVY NU	(27,900)
3060	1 HEAVY NURSING CARE			0	0	0	0			3,061	3,061 SKILLED N	(27,080)
3061	1 SKILLED NURSING CARE									3,080	3,080 NURSING	(75,514)
3080	1 NURSING SUPPLIES-PRIVATE	-200,603		0	0	0	0			3,081	3,081 NURSING	(72,492)
3081	1 NURSING SUPPLIES-IPA			0	0	0	0			3,082	3,082 NURSING	(47,137)
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0			3,083	3,083 NURSING	(5,460)
3083	1 NURSING SUPPLIES MED PT B									3,100	3,100 DRUGS-MI	(172,218)
3100	17 DRUGS	-368,055		0	0	0	0			3,101	3,101 DRUGS-OT	(195,837)
3101	17 DRUGS-OTHER									3,110	3,110 PHYSICAL	(14,040)
3110	6 PT-PRIVATE	-834,970		0	0	0	0			3,111	3,111 PHYSICAL	(120)
3111	6 PT-IPA			0	0	0	0			3,112	3,112 PHYSICAL	(190,440)
3112	6 PT-MEDICARE PART A			0	0	0	0			3,113	3,113 PHYSICAL	(113,200)
3113	6 PT-MEDICARE PART B			0	0	0	0			3,140	3,140 LABORAT	(7,136)
3130	1 PUBLIC AID ASSESSMENT INC									3,150	3,150 ST/OT THE	(11,020)
3140	19 LABORATORY INCOME			0	0	0	0			3,151	3,151 ST/OT THE	(1,260)
3150	6 SPEECH/OT-PRIVATE			0	0	0	0			3,152	3,152 ST/OT THE	(326,280)
3151	6 SPEECH/OT-IPA			0	0	0	0			3,153	3,153 ST/OT THE	(151,720)
3152	6 SPEECH/OT-MED PART A			0	0	0	0			3,160	3,160 X-RAY SE	(19,754)
3153	6 SPEECH/OT MED PART B									3,410	3,410 IPA/OTHE	159,675
3410	2 IPA DISCOUNTS	995,260		0	0	0	0			3,411	3,411 MEDICAR	69,988
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0			3,420	3,420 MEDICAR	742,718
3420	2 MEDICARE DISCOUNTS			0	0	0	0			3,500		
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0			3,520		
3520	16 RENT INCOME	0		6	0	6	0			3,530	3,530 BEAUTY S	(14,148)
3530	13 BEAUTY SHOP	-14,148		0	0	0	0			3,560	3,560 ACTIVITY	(65)
3560	12 ACTIVITY FUND INCOME	-65		0	0	0	0			3,570	3,570 VENDING	(1,837)
3570	12 VENDING INCOME/EXPENSE	-1,837		0	0	0	0			3,590	3,590 EQUIPMEN	(34,195)
3580	12 MANAGEMENT FEES			0	0	0	0			3,595		
3590	1 EQUIPMENT RENTAL	-34,195		0	0	0	0			3,600		
3595	21 RESIDENT TRANSPORTATION	0		0	0	0	0			4,110	4,110 G&A WAG	83,652
3600	21 MISC INCOME	0		0	0	0	0			4,111	4,111 ADMINIST	67,265
4110	GENERAL & ADMINIST WAGES	83,652	89,044	21	1	17	0			4,115	4,115 G&A PTO	5,392
4111	ADMINISTRATOR WAGES	67,265	67,265	17	1	0	0			4,120	4,120 EMPLOYE	13,731
4115	VACATION & SICK - G&A	5,392		21	1	0	0			4,125	4,125 EMPLOYE	230
4120 4475	EMPLOYEE BENEFITS	14,113	416,732	22	3	0	0			4,130	4,130 EMPLOYE	7,977
4125	EMPLOYEE HEPETITIS VACCIN	230		22	3	0	0			4,135	4,135 EMPLOYE	3,061
4130	EMPLOYEE SCHOLORSHIP WA	7,977		21	1	0	0			4,250	4,250 OFFICE SU	3,059
4135	EMPLOYEE SCHOLORSHIP COS	3,061		23	3	0	0			4,255	4,255 POSTAGE	3,661
4220	DIRECTORS FEES			18	3	0	0			4,260	4,260 TELEPHON	26,307
4250 4255	OFFICE SUPPLIES	6,864	6,949	21	2	0	0			4,275	4,275 TRAINING	2,516
4260	TELEPHONE	26,307	26,307	21	3	0	0			4,276	4,276 INJURY P	14
4275	TRAINING & EMPLOYEE DEVL	2,516	2,516	23	3	16	-1,169	**		4,280	4,280 GENERAL	2,480
4280	GENERAL TRAVEL	2,480	6,738	24	3	16	0			4,281	4,281 MEAL EXP	432
4281	MEAL EXPENSE FOR TRAVEL	432		24	3	19	0			4,285	4,285 EDUCATIO	3,806
4285	EDUCATION & SEMINAR	3,826		24	3	19	-14,380	***		4,289	4,289 MEETINGS	20
4290	HELP WANTED ADVERTISING	2,081	96,521	20	3	0	0		-64,782	4,290	4,290 HELP WAN	2,081
4291	PROMOTIONAL ADVERTISING	3,756		20	3	25	-3,756			4,291	4,291 PROMOTIO	3,756
4292	PUBLIC RELATIONS	13,788		20	3	25	-13,788			4,292	4,292 PUBLIC RE	13,788
4300	LICENSES & FEES	67,195		20	3	17	0			4,300	4,300 LICENSE &	67,195
4310	DUES & SUBSCRIPTIONS	9,085		20	3	17	-1,742			4,310	4,310 DUES & SU	9,085
4320	CONTRIBUTIONS	45		27	3	20	-45			4,320	4,320 CONTRIBU	45
4350	PROFESSIONAL FEES	1,625	275,758	19	3	22	-125			4,350	4,350 PROFESSI	1,625
4355	MEDICAL DIRECTOR	6,400	6,400	9	3	0	0			4,355	4,355 MEDICAL	6,400
4360	UTILIZATION REVIEW			10	3	0	0			4,362	4,362 MEDICAL	3,079
4361	OTHER PHYSICIAN FEES			39	3	0	0			4,363	4,363 PHARMAC	3,198
4362	MEDICAL RECORDS CONSULT	3,079		10	3	0	0			4,364	4,364 SOCIAL SE	5,415
4363	PHARMACIST FEES	3,198		10	3	0	0			4,370	4,370 TV RENTA	3,887
4364	SOC SERV/ACT CONSULT	5,415	5,415	12	3	0	0			4,383	4,383 BACKGRO	616
4370	TV RENTAL	3,887		35	3	5	-2,216			4,390		
4380	INCOME TAXES		21,170	27	3	26	0			4,400	4,400 PAYROLL	163,363
4383	BACKGROUND CHECKS	616		20	3	26	0			4,401	4,401 PAYROLL	6,381
4400	PAYROLL TAXES	163,363		22	3	0	0			4,410	4,410 GROUP IN	159,793
4401	PAYROLL TAXES ADMINIST	6,381		22	3	0	0			4,420	4,420 LIABILITY	69,083
4410	GROUP INSURANCE	159,793		22	3	0	0			4,430	4,430 WORKMA	53,144
4420	LIABILITY INSURANCE	69,083	69,083	26	3	0	0			4,435	4,435 W/C-FIRST	7,856
4425	INSURANCE-OWNERS			22	3	21	0			4,436	4,436 DRUG TES	800
4430	WORKMENS COMP INSURANCI	61,814		22	3	0	0			4,450	4,450 CENTRAL	274,133
4450	CENTRAL OFFICE FEES	274,133		19	3	34	-274,133			4,460	4,460 BAD DEBT	21,000
4460	BAD DEBTS	21,000		27	3	24	-21,000			4,461	4,461 BAD DEBT	22,879
4470	LOST ITEMS-RESIDENTS	125		27	3	0				4,470	4,470 LOST ITEM	125
4490	MISCELLANEOUS	0		27	3	0	0			4,475	4,475 UNIFORM	382
4510	REAL ESTATE TAXES	17,396	17,396	33	3	0	0			4,486	4,486 SERVICE C	5,869
4600	LEASED EQUIPMENT	5,474	9,361	35	3	16	0			4,490	4,490 MISC EXP	(1,475)
5110	MAINTENANCE SALARIES	44,283	47,599	6	1	0	0			4,496	4,496 MISC. M.I.	144
5120	MAINTENANCE SICK & VAC	3,316		6	1	0	0			4,510	4,510 REAL EST.	17,396
5130	ELECTRIC	38,779	106,716	5	3	0	0			4,600	4,600 LEASED E	5,474
5131	NATURAL GAS	30,425		5	3	0	0			5,110	5,110 MAINTEN.	44,283
5132	HEATING & DEISEL OIL			5	3	0	0			5,120	5,120 MAINTEN.	3,316
5133	WATER & SEWER	37,512		5	3	0	0			5,130	5,130 ELECTRIC	38,779
5134	TRASH COLLECTION	8,825	30,828	6	3	0	0			5,131	5,131 NATURAL	30,425
5140	PROPERTY PLANT REPLACEMI	9,819	31,964	6	2	0	0			5,133	5,133 WATER &	37,512
5160	GENERAL REPAIR & MAINT	22,145		6	2	0	0			5,134	5,134 TRASH CO	8,825
5165	MAINTENANCE CONTRACTS	22,003		6	3	0	0			5,140	5,140 PROP/PLA	9,819
5210	DIETARY WAGES	141,479	150,673	1	1	0	0			5,160	5,160 GENERAL	22,145
5220	DIETARY SICK & VAC	9,194		1	1	0	0			5,165	5,165 MAINTEN.	16,134
5240	SALES TAX			2	3	13	0			5,210	5,210 DIETARY	141,479
5248	FOOD PURCHASES	154,518	154,001	2	2	0	0			5,220	5,220 DIETARY	9,194
5250	SUPPLIES-DISHWASHING	3,388	10,415	1	2	0	0			5,248	5,248 FOOD PUR	155,993
5260	DIETARY REPLACEMENT	1,171		1	2	0	0			5,250	5,250 SUPPLIES	3,388
5270	KITCHEN SUPPLIES-PAPER	5,856		1	2	0	0			5,260	5,260 REPLACEM	1,171
5295	MEAL CREDIT	-517		2	2	0	0			5,270	5,270 KITCHEN	5,856
5310	LAUNDRY WAGES	42,674	45,466	4	1	0	0			5,295	5,295 MEAL INC	(517)
5340	LAUNDRY SICK & VAC	2,792		4	1	0	0			5,310	5,310 LAUNDRY	42,674
5370	LAUNDRY REPLACEMENT	7,593	14,011	4	2	0	0			5,340	5,340 LAUNDRY	2,792
5380	LAUNDRY REIMBURSEMENT			4	3	0	0			5,370	5,370 REPLACEM	7,593
5390	LAUNDRY SUPPLIES	6,418		4	2	0	0			5,380		
5410	HOUSEKEEPING WAGES	59,412	64,021	3	1	0	0			5,390	5,390 SUPPLIES	6,418
5440	HOUSEKEEPING SICK & VAC	4,609		3	1	0	0			5,410	5,410 HOUSEKE	59,412
5480	HOUSEKEEPING SUPPLIES	6,071	13,335	3	2	0	0			5,440	5,440 HOUSEKE	4,609
5490	HOUSEKEEPING SUPPLIES-PPR	7,264		3	2	0	0			5,480	5,480 SUPPLIES-	6,071
6010	RN WAGES-MEDICARE		1,318,250	10	1	0	0			5,490	5,490 SUPPLIES-	7,264
6020	RN WAGES-NON MEDICARE	112,237		10	1	0	0			6,020	6,020 RN WAGE	112,237
6030	DON WAGES	43,777		10	1	0	0			6,030	6,030 DON WAG	43,777
6035	ADON	46,945		10	1	0	0			6,035	6,035 ADON WA	46,945
6040	RN SICK & VACATION	11,100		10	1	0	0			6,040	6,040 RN PTO &	11,100
6110	LPN WAGES-MEDICARE			10	1	0	0			6,120	6,120 LPN WAGI	238,409
6120	LPN WAGES-NON MEDICARE	238,409		10	1	0	0			6,140	6,140 LPN PTO &	11,668
6130	LPN WAGES OTHER			10	1	0	0			6,220	6,220 AIDES WA	764,167
6140	LPN SICK & VACATION	11,668		10	1	0	0			6,240	6,240 AIDES PTO	67,315
6210	AIDE WAGES-MEDICARE			10	1	0	0			6,245		
6220	AIDE WAGES-NON MEDICARE	764,167		10	1	0	0			6,246	6,246 CONTRAC	699
6230	WARD CLERKS			10	1	0	0			6,247	6,247 CONTRAC	6,003
6240	AIDE VACATION & SICK	67,315		10	1	0	0			6,250	6,250 NURSE AI	4,679
6245	CONTRACT NURSES-RN	0		10	3	0	0			6,255	6,255 NURSE AI	2,695
6246	CONTRACT NURSES-LPN	699		10	3	0	0			6,260	6,260 NURSE AI	(6,527)
6247	CONTRACT NURSES-AIDES	6,003		10	3	0	0			6,270	6,270 REHAB W.	20,674
6250	NURSE AIDE TRAINING WAGES	4,679	4,679	13	1	0	0			6,275	6,275 REHAB PT	1,958
6255	NURSE AID TRAINING EXP	2,695	2,695	13	2	0	0			6,290	6,290 NURSING	48,772
6260	NURSE AIDE TRAINING REIMB	-6,527		0	0	0	0			6,295	6,295 NURSING	6,682
6270	REHAB WAGES	20,674		10	1	0	0			6,390	6,390 REPLACEM	6,711
6275	REHAB SICK & VAC	1,958		10	1	0	0			6,490	6,490 OTHER	2,953
6280	NURSING DEPT EDUCATION			23	3	0	0			7,280	7,280 DRUG PUR	92,726
6290	NURSING SUPPLIES	48,772	62,165	10	2	0	0			7,281	7,281 DRUG PUR	116,534
6295	NURSING SUPPLIES	6,682		10	2	0	0			7,380	7,380 LABORAT	8,196
6390	REPLACEMENT-NURSING	6,711		10	2	0	0			7,391	7,390 X-RAY SE	15,980
6490	NURSING OTHER	2,953	15,932	10	3	0	0			7,393		
7280	DRUG PURCHASES	92,726	219,105	39	2	0	170,936	***		7,510	7,510 ACTIVITIE	47,280
7281	DRUG PURCHASES-OTHER	116,534		39	2					7,540	7,540 ACTIVITIE	2,765
7380	LABORATORY SERVICES	24,176	330,086	39	3	0	0			7,590	7,590 ACTIVITIE	3,332
7410	HOME HEALTH SALARY			39	1	0	0			7,620	7,620 PHYSICAL	118,878
7440	HOME HEALTH SICK & VAC			39	1	0	0			7,660	7,660 P.T. SUPPL	9,845
7450	HOME HEALTH EXPENSES			39	3	0	0			7,710	7,710 SOCIAL SE	25,743
7510	ACTIVITES WAGES	47,280	50,045	11	1	0	0			7,720	7,720 SOCIAL SE	1,902
7540	ACTIVITIES SICK & VAC	2,765		11	1	0	0			7,730	7,730 SOCIAL SE	372
7590	ACTIVITIES SUPPLIES	3,332	3,332	11	2	0	0			7,740	7,740 OCCUPAT	129,572
7595	ACTIVITIES FEES	0	0	11	3	0	0			7,750		
7610	PT WAGES			39	1	0	0			7,770	7,770 SPEECH T	57,460
7611	PT SICK & VACATION			39	1	0	0			7,820	7,820 BEAUTICI	585
7620	PT FEES	118,878		39	3	0	0	***		7,890	7,890 BEAUTY S	714
7660	PT SUPPLIES	9,845		39	2	0	0			7,960	7,960 VOLUNTE	85
7710	SOCIAL SERVICE WAGES	25,743	27,645	12	1	0	0			8,120	8,120 INTEREST	121,526
7720	SOCIAL SERVICE SICK & VAC	1,902		12	1	0	0			8,125	8,125 ALLOCAT	13,072
7730	SOCIAL SERVICE EXPENSES	372	372	12	2	0	0			8,130	8,130 DEPRECIA	110,355
7740	OT FEE	129,572		39	3	0	0	***		8,150	8,150 LOAN FEE	14,317
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0			9,510	9,510 INTEREST	(248)
7770	SPEECH THERAPY FEE	57,460		39	3	0	0	***		9,520	9,533 BOOK VAL	1,073
7800	BEAUTICIAN WAGES	10,731	11,034	40	1	0	0			9,530	9,700 EXTRAOR	25,000
7810	BEAUTICIAN SICK & VAC	303		40	1	0	0				7,800 BEAUTICI	10,731
7820	BEAUTICIAN FEES	585	585	40	3	0	0				7,810 BEAUTICI	303
7890	BEAUTY SHOP SUPPLIES	714	714	40	2	0	0					
7910	VOLUNTEER COORDINATOR			21	1	0	0					
7940	VOL COORD SICK & VAC			21	1	0	0					
7960	VOL COORD SUPPLIES	85		21	2	0	0					
8100	RENT		0	34	3	0	0					(335,114)
8120	INTEREST EXPENSE	134,598	148,915	32	3	14	-248					
8130	DEPRECIATION	110,355	110,355	30	3	9	0					
8150	LOAN FEE AMORTIZATION	14,317		32	3	0	0		60,773			
9510	INTEREST INCOME	-248		32	0	10	0					
9520	MISC NON-OPERATING INCOM	0		0	0	0	0					
9700	INCOME TAXES	26,073		0	0	0	0					
		4,110,891	4,091,593									
			-19,298									
GRAND TOTALS		-335,114					-161,666					
		(NET INCOME)										
		0										
	FACILITY NAME:											
	FACILITY ID:	0										
	FACILITY UNITS:	89										
	BALANCE SHEET TOTAL	0										
		173,113										

	G/L	RECAP CENSUS
PP	12,487	10,233
IPA	19,042	19,042
medicare	3,810	3,810
		33,085
IPA BEDHOLDS	0	
PP BEDHOLDS	321	
PP CONVERS	1,933	